Gondaliya CPA
Your Growth Partner

GST/HST Filing Checklist

Gondaliya CPA Professional Corporation · Registered Ontario CPA Firm

Twelve checks to run before you file your next GST/HST return

Work through this list before filing, not after a CRA query arrives.

- [ ] **Confirm your assigned filing frequency**
  The CRA assigns it, and the deadlines follow from it.
- [ ] **Note the filing deadline for this period**
  Late filing brings penalties on top of any tax owing.
- [ ] **Reconcile reported sales to bank deposits**
  Every deposit should trace to a recorded sale.
- [ ] **Check that no personal spending sits in the claims**
  Personal costs are not claimable, in whole or in part.
- [ ] **Confirm an invoice exists for every credit claimed**
  A bank statement on its own will not support the claim.
- [ ] **Check supplier GST/HST numbers appear on invoices**
  The number is part of what supports your credit.
- [ ] **Split mixed-use costs to the business portion**
  Only the commercial proportion can be claimed.
- [ ] **Review zero-rated and exempt supplies separately**
  The two categories are treated differently on the return.
- [ ] **Verify the tax rate applied in each province billed**
  Rates vary by region, and billing systems drift.
- [ ] **Update the accounting software and rate tables**
  Stale rate settings produce quietly wrong returns.
- [ ] **Compare this period against the last four filed**
  A figure well outside the pattern is worth explaining first.
- [ ] **File and keep the supporting records together**
  Records should be retrievable without rebuilding them.

Prepared by Gondaliya CPA Professional Corporation, a registered Ontario CPA firm since 2013. General information only, not advice for a specific situation. Call 647-212-9559 to discuss your file.

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